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SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
URBAN A. LESTER

October 11, 2006

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of an Assignment and Assumption Agreement, dated as of September 29, 2006, a primary document as defined in the Board's Rules for the Recordation of Documents.

The names and addresses of the parties to the enclosed document are:

Seller: The Andersons Inc
480 West Dussel Drive
Maumee Ohio 43537

Buyer: Midwest Railcar Corporation
4949 Autumn Oaks Drive
Maryville, IL 62062

Mr. Vernon A. Williams
October 11, 2006
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A description of the railroad equipment covered by the enclosed document is:

62 covered hopper railcars within the series HS 24220 – HS 25814 as more particularly set forth in the equipment schedule attached to the document.

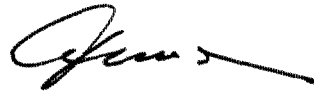
A short summary of the document to appear in the index is:

Assignment and Assumption Agreement.

Also enclosed is a check in the amount of \$34.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R. Alvord', with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

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ASSIGNMENT AND ASSUMPTION AGREEMENT

This ASSIGNMENT AND ASSUMPTION AGREEMENT (this "Agreement"), dated **SURFACE TRANSPORTATION BOARD** effective as of September 29, 2006 (the "Effective Date"), is between The Andersons, Inc. (the "Seller"), and Midwest Railcar Corporation (the "Buyer").

RECITALS

WHEREAS, the Buyer and the Seller have entered into that certain Purchase Sale and Partial Lease Assignment Agreement, dated as of September 26, 2006 (the "Purchase Agreement"), providing for the purchase of the Cars, described in Schedule 1.1 and Schedule 1.2 of the Purchase Agreement, by the Buyer from the Seller, subject to the terms and conditions set forth therein; and

WHEREAS, the Purchase Agreement contemplates the execution and delivery of this Agreement by the Seller and the Buyer;

NOW, THEREFORE, in consideration of the foregoing and for other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, the parties hereto agree as follows.

AGREEMENT

1. **Definitions.** Capitalized terms used herein without definition herein shall have the meanings assigned to them in the Purchase Agreement.

2. **Assignment.** Effective as of Closing, the Seller assigns to the Buyer all of the Seller's rights, title and interest in and to the Lease. In particular, without limiting the generality of the preceding sentence, Buyer shall be entitled to the Revenue (as defined in the Rider) under the Lease that are payable on or after Closing and to all other revenues and liabilities under the Lease attributable to the period of time on and after Closing, with regards to the Cars.

Notwithstanding the foregoing, the Seller shall (i) retain its rights to payments accrued in favor of Seller pursuant to the Lease or otherwise in respect of the Cars attributable to the period of time prior to Closing, and (ii) continue to be entitled to the benefit of any right under the Lease to indemnification for tax or other matters which arose or may arise from or be related to any event or circumstance occurring or in existence prior to Closing.

3. **Acceptance of Assignment; Assumption of Obligations; Effect of Assignment.** The Buyer accepts the assignment contained in Section 2 hereof and, in respect of the period on and after the Closing, assumes all obligations of the Seller under, and agrees to be bound to the same extent as the Seller by all the terms of the Lease with regard to the Cars. Effective on and after Closing, the Buyer shall be deemed to stand in the place of the Seller for all purposes under the Lease and each reference in the Lease with regard to the Lessor of the Cars shall be deemed to mean the Buyer. The Seller, in respect of the period on and after Closing, is released of all obligations as the Lessor of the Cars under the Lease. Buyer will not assume or have any responsibility for, and Seller will remain responsible for, any and all liabilities and obligations of the Lessor under the Lease to the extent arising or accruing, or relating to any period elapsing, event occurring, or circumstance existing, prior to Closing with regard to the Cars.

4. **Definitions.** Except as otherwise specified or as the context may otherwise require, the following terms have the meanings set forth below whenever used in this

Agreement (terms defined in the singular to have a correlative meaning when used in the plural and vice versa):

Lease: Amended and Restated Rider No. 30, dated February 23, 2005 ("Rider") to the Amended and Restated Car Leasing Agreement 2019-83-02 dated September 23, 1998 between General Electric Railcar Services Corporation which was subsequently assigned to The Andersons, Inc., as Lessor, and BNSF Railway Company f/k/a The Burlington Northern and Santa Fe Railway Company, as Lessee, (collectively the "Lease"), attached as Exhibit A to the Purchase Agreement, only as to the Cars. For the purposes of clarification, all references herein to the Lease shall mean that portion of the Lease that relates to the Cars only.

Lessee: BNSF Railway Company

5. **Amendments.** No provision of this Agreement may be amended, modified or waived except by written agreement duly executed by each of the parties hereto.

6. **Notices.** All notices, requests or other communications to or upon any party hereto in connection herewith shall be given in the manner prescribed by Section 18 of the Purchase Agreement.

7. **Headings.** The section headings used in this Agreement are for convenience of reference only and shall not be used or construed to define, interpret, expand or limit any provision hereof.

8. **Counterparts.** This Agreement may be executed in separate counterparts, each of which when so executed shall be deemed to be an original and all of which taken together shall constitute one and the same agreement.

9. **Governing Law.** This Agreement shall be governed by, and construed and enforced in accordance with, the internal substantive laws of the State of Ohio without giving effect to its conflict of law rules.

10. **Entire Agreement.** This Agreement and the Purchase Agreement (together with their exhibits and schedules) represent the entire agreement of the parties with respect to the subject matter hereof and thereof and supersede and cancel any prior oral or written agreement, letter of intent or understanding with respect to such subject matter.

11. **Survival.** All representations, warranties, and covenants made by the parties in this Agreement shall survive the assignment of the Lease contemplated hereby.

(Signature Pages to Follow)

IN WITNESS WHEREOF, this Agreement has been duly executed by the parties hereto on the date first above written.

THE ANDERSONS, INC.

By: _____

Rasesh H. Shah
President, Rail Group

Date: September 28, 2006

MIDWEST RAILCAR CORPORATION

By: _____

Richard M. Folio
Executive Vice President & CFO


Date: _____

IN WITNESS WHEREOF, this Agreement has been duly executed by the parties hereto on the date first above written.

THE ANDERSONS, INC.

By: _____
Rasesh H. Shah
President, Rail Group

MIDWEST RAIL CAR CORPORATION

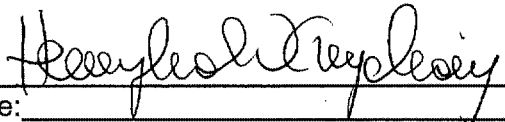
By:  _____
Richard M. Folio
Executive Vice President & CFO

State of Maryland)
)
County of Baltimore)

On this, the ____ day of September, 2006, before me, a Notary Public in and for said County and State, personally appeared Richard M. Folio, an Executive Vice President & CFO of Midwest Railcar Corporation, who acknowledged himself to be a duly authorized officer of Midwest Railcar Corporation, and that, as such officer, being authorized to do so, he executed the foregoing instrument for the purposes therein contained.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

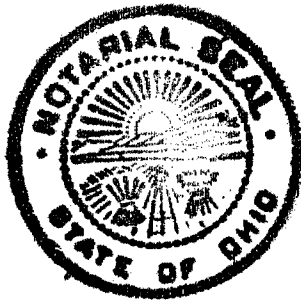
HENRYKA W. GRYC CRAIG
NOTARY PUBLIC STATE OF MARYLAND
County of Baltimore
My Commission Expires September 20, 2008

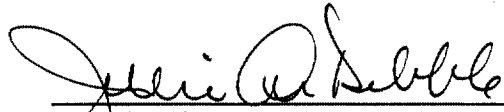

Name: _____
Notary Public

My Commission Expires: _____
Residing in: _____

STATE OF OHIO)
) SS:
COUNTY OF LUCAS)

The foregoing instrument was acknowledged before me this 28th day of September 2006, by Rasesh H. Shah, the President, Rail Group of The Andersons, Inc., an Ohio corporation, on behalf of the corporation.




Julie Ann Dibble
Notary Public, State of Ohio
My Commission Expires 08-20-2010

SCHEDULE 1.1

**Fifty-Four (54) 4,750 c.f. 100 ton Covered Hoppers
at \$23,593.00 per Car for a Total Purchase Price of \$1,274,000.00**

	Car Number	Type	Mo	Yr	Cube		Car Number	Type	Mo	Yr	Cube
1	HS 024220	C113	11	80	4750	28	HS 025322	C113	5	80	4750
2	HS 024236	C113	5	80	4750	29	HS 025323	C113	5	80	4750
3	HS 025000	C113	1	81	4750	30	HS 025325	C113	5	80	4750
4	HS 025001	C113	3	81	4750	31	HS 025326	C113	1	81	4750
5	HS 025033	C113	5	81	4750	32	HS 025327	C113	5	80	4750
6	HS 025052	C113	3	81	4750	33	HS 025331	C113	1	81	4750
7	HS 025056	C113	4	80	4750	34	HS 025337	C113	5	80	4750
8	HS 025058	C113	3	81	4750	35	HS 025338	C113	1	81	4750
9	HS 025085	C113	4	81	4750	36	HS 025407	C113	6	80	4750
10	HS 025090	C113	9	80	4750	37	HS 025427	C113	4	81	4750
11	HS 025093	C113	12	80	4750	38	HS 025449	C113	5	80	4750
12	HS 025135	C113	3	81	4750	39	HS 025452	C113	11	80	4750
13	HS 025177	C113	4	80	4750	40	HS 025456	C113	11	80	4750
14	HS 025178	C113	5	80	4750	41	HS 025570	C113	11	80	4750
15	HS 025208	C113	5	80	4750	42	HS 025576	C113	1	81	4750
16	HS 025437	C113	8	80	4750	43	HS 025594	C113	5	80	4750
17	HS 025231	C113	5	80	4750	44	HS 025602	C113	5	80	4750
18	HS 025232	C113	4	80	4750	45	HS 025657	C113	5	80	4750
19	HS 025294	C113	5	80	4750	46	HS 025664	C113	5	80	4750
20	HS 025295	C113	5	80	4750	47	HS 025666	C113	4	80	4750
21	HS 025296	C113	5	80	4750	48	HS 025696	C113	4	80	4750
22	HS 025300	C113	12	80	4750	49	HS 025698	C113	4	80	4750
23	HS 025305	C113	1	81	4750	50	HS 025750	C113	8	80	4750
24	HS 025314	C113	5	80	4750	51	HS 025759	C113	6	80	4750
25	HS 025316	C113	4	81	4750	52	HS 025767	C113	4	80	4750
26	HS 025319	C113	5	80	4750	53	HS 025781	C113	3	81	4750
27	HS 025320	C113	5	80	4750	54	HS 025814	C113	4	80	4750

SCHEDULE 1.2

**Eight (8) 4,750 c.f. 100 ton Covered Hoppers
at \$23,000.00 per Car for a Total Purchase Price of \$184,000.00**

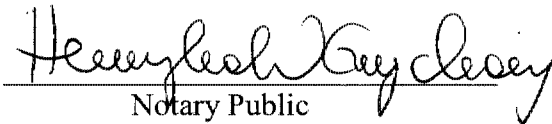
	Car Number	Type	Mo	Yr	Cube
1	HS 025603	C113	2	80	4750
2	HS 025604	C113	2	80	4750
3	HS 025605	C113	3	80	4750
4	HS 025606	C113	3	80	4750
5	HS 025610	C113	2	80	4750
6	HS 025612	C113	3	80	4750
7	HS 025613	C113	2	80	4750
8	HS 025637	C113	1	80	4750

STATE OF MARYLAND
SS:
CITY OF BALTIMORE

THIS IS TO CERTIFY that the attached Assignment and Assumption Agreement is a true and complete copy of said Assignment and Assumption Agreement.

WITNESS my hand and seal this 10th day of October, 2006.

HENRYKA W. GRYC CRAIG
NOTARY PUBLIC STATE OF MARYLAND
County of Baltimore
My Commission Expires September 20, 2009


Notary Public

My Commission Expires: